

FY 2008-09 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: RECYCLED WATER FUND

Section/Index No: 674523

| Sub-Object No. and Title | Adopted 2007-08 | Requested 2008-09 | Difference | Percent Change |
|---|--------------------|----------------------|--------------------|-------------------|
| REVENUES: | | | | |
| <u>USE OF MONEY</u> | | | | |
| 1700 Interest on Pooled Cash | \$2,375 | \$20,000 | \$17,625 | 742.11% |
| Subtotal Use of Money | \$2,375 | \$20,000 | \$17,625 | 742.11% |
| <u>INTERGOVERNMENTAL</u> | | | | |
| 2900 Other Government Agencies | \$966,108 | \$0 | (\$966,108) | (100.00%) |
| Subtotal Other Government Agencies | \$966,108 | \$0 | (\$966,108) | (\$1) |
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| 4102 Donations and Reimbursements | \$0 | \$600,000 | \$600,000 | N/A |
| 4304 Federal Grants | 877,500 | 382,500 | (495,000) | (56.41%) |
| Subtotal Miscellaneous Revenue | \$877,500 | \$982,500 | \$105,000 | 11.97% |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| 4625 OT - W/in Special Dist - BOS | \$650,000 | \$1,100,000 | \$450,000 | 69.23% |
| Subtotal Other Financing Sources | \$650,000 | \$1,100,000 | \$450,000 | 69.23% |
| TOTAL REVENUES | \$2,495,983 | \$2,102,500 | (\$393,483) | (15.76%) |

EXPENDITURES:

SERVICES AND SUPPLIES

| | | | | |
|---------------------------------------|--------------------|--------------------|--------------------|-----------------|
| 6522 District Services | \$525,000 | \$10,000 | (\$515,000) | (98.10%) |
| 6523 District Operations | 0 | 670,000 | 670,000 | N/A |
| 6570 Consultant Services | 1,995,000 | 1,545,000 | (450,000) | (22.56%) |
| 7206 Equipment Usage Charges | 0 | 3,000 | 3,000 | N/A |
| 7303 Private Car Expense | 0 | 1,100 | 1,100 | N/A |
| Subtotal Services and Supplies | \$2,520,000 | \$2,229,100 | (\$290,900) | (11.54%) |

FY 2008-09 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Recycled Water

Section Title: Recycled Water Fund

Character: Use of Money and Property

Character No.: 674523-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

| | |
|---|-----------------|
| Estimated Average Cash Balance | \$500,000 |
| Projected Interest Rate | 4.00% |
| Projected/Planned Interest on Pooled Cash | <u>\$20,000</u> |

Character: Miscellaneous Revenue

Character No.: 674523-40

4304 Federal Grants

This account records the anticipated federal grants from the U.S. Bureau of Reclamation for the following project:

| | |
|---------------------------------|-----------|
| North Bay Water Reuse Authority | \$382,500 |
|---------------------------------|-----------|

Character: Other Financing Sources

Character No.: 674523-46

4625 OT - W/in Special Dist - BOS

This account will record a transfer of funds from the Agency's General Fund to finance staff and consultant costs associated with planned projects.

Character: Services and Supplies

Character No.: 674523-60

6522 District Services

PCAS No. Various

This item is requested to provide funds for supply and service type costs.

FY 2008-09 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Recycled Water

Section Title: Recycled Water Fund

Character: Services and Supplies (continued)

Character No.: 674523-60

6523 District Operations

This item is requested to provide funds for the charging of salaries, benefits and overhead costs for personnel assigned to investigate the feasibility and/or desirability of establishing irrigation zones or other methods of putting recycled water to beneficial use.

Specific projects anticipated for FY 08-09 include:

| <u>Project Description</u> | <u>PCAS No.</u> | <u>Amount</u> |
|-----------------------------------|------------------|------------------|
| Irrigation Studies | 3289 (Tasks 1-4) | \$15,000 |
| North American Climate Initiative | 7233 | \$175,000 |
| North County / Ag Reuse | 3289 (Task - 5) | 80,000 |
| North Bay Watershed Association | 3680 | 35,000 |
| Napa-Sonoma Marsh | 3566 | 55,000 |
| North Bay Reuse | 3967 | 310,000 |
| | | <u>\$670,000</u> |

6570 Consultant Services

This item provides funding for the use of outside consultants as may be necessary to support the program.

| | <u>PCAS No.</u> | <u>Amount</u> |
|--|-----------------|--------------------|
| Legislative Advocacy | 3289,3566 | \$45,000 |
| North American Climate Initiative | 7233 | \$300,000 |
| North County / Ag Reuse | 3289 | |
| EIR / Engineering Support | | 20,000 |
| Program Development | | 30,000 |
| North Bay Reuse | 3967 | |
| Program Management | | 125,000 |
| Engr/Economic | | 150,000 |
| Program Development - Federal & State | | 245,000 |
| CEQA/NEPA Analysis | | 300,000 |
| Public Outreach | | 200,000 |
| North Bay Watershed Association | 3680 | 25,000 |
| Russian River Watershed Association | 3928 | 30,000 |
| SF Bay Watershed Reuse Program Development | 3566,3967 | 75,000 |
| | Total | <u>\$1,545,000</u> |

7206 Equipment Usage Charge

PCAS No. Various

This item records equipment usage charges from the Equipment Fund related to staff use of Agency vehicles.

7303 Private Car Expense

PCAS No. Various

Private Car Expense is reimbursed to employees for the use of their private vehicles.

Character: Other Charges

Character No.: 674523-75

7980 Depreciation

Generally Accepted Accounting Principles require that depreciation be expended each year.

FY 2008-09 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Recycled Water
Section: Recycled Water Fund
Index No.: 674523

| DESCRIPTION OF FUND ACTIVITY | Actual FY 06-07 | Estimated FY 07-08 | Requested FY 08-09 |
|---|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance | | | |
| Available for Budgeting (See Detailed Components Below) | \$553,893 | \$355,798 | \$171,674 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | 741,365 | 3,257,444 | 2,102,500 |
| Expenditures - (Decrease) fund balance | (942,979) | (3,912,577) | (2,269,100) |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | (201,614) | (655,133) | (166,600) |
| Adjustments to Reserves/Encumbrances: | | | |
| Change in Encumbrances - Net Increase/(Decrease) | 3,519 | 432,173 | - |
| Depreciation | - | 38,836 | 40,000 |
| Net Adjustment - Increase/(Decrease) to Fund Balance | \$3,519 | \$471,009 | \$40,000 |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance | | | |
| Available for Budgeting | \$355,798 | \$171,674 | \$45,074 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance) | (\$198,095) | (\$184,124) | (\$126,600) |
| <u>Fund Balance Components at Beginning of FY</u> | 7/1/06 | 7/1/07 | |
| Cash | \$708,447 | \$766,961 | |
| Receivables | 355,445 | 103,985 | |
| Accounts Payable | (74,307) | (82,975) | |
| Encumbrances | (435,692) | (432,173) | |
| Total Beginning Fund Balance | \$553,893 | \$355,798 | |